



The Check's Not All You Have to Sign: Filing Requirements for Corporate Contributors to Ballot Issue Campaigns

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While Ohio law permits corporations and labor organizations to support or oppose ballot issues, it also requires that those entities report their expenditures to either the county board of elections or the Ohio Secretary of State.¹

Failure to file the appropriate reports is a violation of Ohio election law that can result in complaints being filed against the corporate contributor, the ballot issue committee, or both. And few things can chill a potential contributor's willingness to support a ballot issue campaign than an enforcement action by a county board of elections or the Ohio Elections Commission.

Most ballot issue committees are very diligent in making certain that their corporate supporters are aware of filing requirements. However, the ultimate responsibility for filing the required corporate reports lies with the corporate contributors.²

These reporting forms are very simple to complete and easy to file. Known as a 30-B-1, the one-page report requires that the corporation provide its name, address, the date of the election related to the contribution made, the name and address of the ballot issue committee that received the contribution, and the date and amount of the contribution. The form must be signed by any member of the corporation or labor organization with the authority to do so.³

For statewide ballot issues, 30-B-1 forms are filed with the Ohio Secretary of State. In the case of a local levy or ballot issue, the form must be filed with the county board of elections for the most populous county in the district in which the issue will appear on the ballot.

A 30-B-1 form only needs to be filed for the reporting period in which the contributions are made. There are no fees associated with filing a form 30-B-1, nor are there any requirements for the corporation to register or file any reports for periods when no contributions are made. Ballot issue committees must report all contributions received and local boards of elections generally cross-reference the committee reports against 30-B-1 filings.

When an issue committee reports a corporate contribution and no corresponding 30-B-1 is found, the board of elections may file a complaint against the corporation for failure to file this report. Ballot issue committees that hope to receive continued support from corporations in their communities should clearly advise their corporate contributors about these requirements. And corporations or labor organizations that are asked to provide contributions to statewide or local ballot issues should be diligent about filing these forms with the appropriate state or local office.

Additional questions about a reporting requirements or completion of 30-B-1 forms can be directed to the committee chairperson or legal counsel.

Footnotes

1. R.C. 3599.03(C). While the guidance provided in this bulletin applies to nonprofit corporations, some nonprofit corporations that participate in ballot issue campaigns should be aware that federal tax regulations might also be implicated. Nonprofit corporations are advised to consult legal counsel for more information.
2. Please note: filing requirements apply to labor unions and corporations organized under Chapters 1701 and 1702 of the Ohio Revised Code.
3. Professional associations, partnerships, and limited liability companies are not required to file. Copies of form 30-B-1 are available on the Secretary of State's website.

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